



2013 Arizona ATS Test

Test: 400-00-7510

Form: 140NR

Description: Nonresident, MFJ, No Dependents, Refund

Forms used

Form 140NR (residents of Italy), Schedule A(NR), Credit 309

Other

Income Information

	<u>Total</u>	<u>Arizona</u>
Wages from two W-2 Forms	59,700	30,000
Interest	7,917	7,917
Dividends	800	800
Arizona Tax Refund	250	250
Adjusted Gross Income	68,667	38,967

Deductions and Adjustments

	<u>Total</u>	<u>Arizona</u>
Federal Schedule A	24,275	12,063

Preparer Information

Name = Teresa Taxpro

Firm = H & R Block

Address = Dublin, Ohio 43017

Phone = 614-659-1505

Self Employed = No

EIN = 43-1632899

Your Name (as shown on page 1)	Your Social Security No.
FOREIGN ADDRESS	400-00-7510

PART A: Dependents

A1 List children and other dependents. Do not list yourself or spouse. If more space is needed, attach a separate sheet.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2013

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10; *also complete Part D below*..... **A2**

A3 a Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

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b Enter the dependents listed above who were not claimed on your federal return due to education credits:

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PART B: Arizona Percent of Total Income

B4 Check box B4 if married and you are the spouse of an active duty military member who qualifies for relief under the Military Spouses Residency Relief Act **B4** ☐

	2013 FEDERAL Amount from Federal Return	2013 ARIZONA Source Amount Only
B5 Wages, salaries, tips, etc.....	59,700 00	30,000 00
B6 Interest.....	7,917 00	7,917 00
B7 Dividends.....	800 00	800 00
B8 Arizona income tax refunds.....	250 00	250 00
B9 Business income or (loss) from federal Schedule C.....	00	00
B10 Gains or (losses) from federal Schedule D.....	00	00
B11 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	00	00
B12 Other income reported on your federal return	00	00
B13 Total income: Add lines B5 through B12.....	00	00
B14 Other federal adjustments. Attach your own schedule	00	00
B15 Federal adjusted gross income. Subtract line B14 from line B13 in the FEDERAL column	68,667 00	
B16 Arizona income: Subtract line B14 from line B13 in the ARIZONA column. Enter here and on the front of this form on line 15	B16	38,967 00
B17 Arizona percentage: Divide line B16 by line B15, and enter the result (not over 100%)	B17	56.7 %

PART C: Additions

C18 Reserved

C19 Total depreciation included in Arizona gross income.....

C20 Other additions to income. See instructions and attach your own schedule.....

C21 Total: Add lines C18 through C20. Enter here and on the front of this form on line 16.....

C18		
C19		00
C20		00
C21		00

PART D: Subtractions from Income

D22 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100	D22	00
D23 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500	D23	00
D24 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300	D24	00
D25 Total exemptions: Add lines D22 through D24.....	D25	00
D26 Multiply line D25 by the percentage on line B17, and enter the result.....	D26	00
D27 Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column.....	D27	00
D28 Arizona state lottery winnings included on line B12 in the ARIZONA column (up to \$5,000 only).....	D28	00
D29 Agricultural crops contributed to Arizona charitable organizations	D29	00
D30 Adjustment for I.R.C. §179 expense not allowed.....	D30	00
D31 Other subtractions from income. See instructions and attach your own schedule	D31	00
D32 Total: Add lines D26 through D31. Enter here and on the front of this form on line 18.....	D32	00

PART E: Cap Gain Subtr

E33 Enter the total net short-term capital gains included on line B10, Arizona column.....	E33	00
E34 Enter the total net long-term capital gain or (loss). Enter the amount from your worksheet, line 12, column (c)	E34	00
E35 Enter the net long-term capital gain from assets acquired after December 31, 2011 (from your worksheet, line 12, column (e))	E35	00
E36 Multiply line E35 by 10% (.10). Enter here and on page 1, line 19.....	E36	00

PLEASE SIGN HERE

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

→ YOUR SIGNATURE _____

→ SPOUSE'S SIGNATURE _____

PAID PREPARER'S SIGNATURE _____

PAID PREPARER'S STREET ADDRESS _____

PAID PREPARER'S CITY _____ STATE _____ ZIP CODE _____

DATE _____

DATE _____

DATE _____

FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____

clerk

clerk

H&R Block

43-1632899

(614) 659-1505

Itemized Deductions
For Nonresidents**2013****Attach to your return.**

Your Name as shown on Form 140NR	FOREIGN ADDRESS	Your Social Security Number	400	00	7510
Spouse's Name as shown on Form 140NR	JANE ADDRESS	Spouse's Social Security Number	400	00	7598

Adjustment to Medical and Dental Expenses

1	Medical and dental expenses	1		00	
2	Amount of distributions used to pay qualified medical expenses from your medical saving account (MSA) or your AZ long-term health care savings account (AZLTHSA) included on line 1	2		00	
3	Medical expenses allowed to be taken as a federal itemized deduction	3		00	
4	Add line 2 and line 3, and enter the result	4		00	
5	If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6	5			00
6	If line 4 is more than line 1, subtract line 1 from line 4	6			00

Adjustment to Interest Deduction

7	If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2013 that is equal to the amount of your 2013 federal credit	7		00
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Adjustment to Gambling Losses

8	Wagering losses allowed as a federal itemized deduction	8		00	
9	Total gambling winnings included in your federal adjusted gross income	9		00	
10	Arizona lottery subtraction from Form 140NR, page 2, line D28	10		00	
11	Maximum allowable gambling loss deduction: Subtract line 10 from line 9	11		00	
12	If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero"	12			00

Adjustment to Charitable Contributions

13	Amount of charitable contributions for which you are taking a credit under Arizona law	13		00
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Itemized Deductions

14	Add the amounts on lines 5 and 7	14		00	
15	Add the amounts on lines 6, 12 and 13	15		00	
16	Total federal itemized deductions allowed to be taken on federal return	16	22,175	00	
17	Enter the amount from line 14 above	17		00	
18	Add lines 16 and 17	18	22,175	00	
19	Enter the amount from line 15 above	19		00	
20	Adjusted itemized deductions: Subtract line 19 from line 18	20	22,175	00	
21	Enter your Arizona percentage from Form 140NR, page 2, line B17	21	56.7	%	
22	Arizona itemized deductions: Multiply line 20 by the percentage on line 21. Enter the result here and on Form 140NR, page 1, line 21	22		12,573	00



You must attach a copy of federal Form 1040, Schedule A to your return if you itemize your deductions on your Arizona return.

For the calendar year 2013 or fiscal year beginning MM/DD/2013 and ending MM/DD/20YY.

Attach to your return.

Your Name as shown on Form 140, 140PY, 140NR or 140X FOREIGN ADDRESS	Your Social Security Number 400 00 7510
Spouse's Name as shown on Form 140, 140PY, 140NR or 140X (if a joint return) JANE ADDRESS	Spouse's Social Security Number 400 00 7598

Part I: Nonrefundable Individual Tax Credits

Enter total available tax credits.

1	Enterprise Zone Credit.....from Form 304 ▶	1		00
2	Environmental Technology Facility Credit.....from Form 305 ▶	2		00
3	Military Reuse Zone Credit.....from Form 306 ▶	3		00
4	Recycling Equipment Credit.....from Form 307 ▶	4		00
5	Credit for Increased Research Activities – Individuals.....from Form 308-I ▶	5		00
6	Credit for Taxes Paid to Another State or Country.....from Form 309 ▶	6	70	00
7	Credit for Solar Energy Devices.....from Form 310 ▶	7		00
8	Agricultural Water Conservation System Credit.....from Form 312 ▶	8		00
9	Pollution Control Credit.....from Form 315 ▶	9		00
10	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets.....from Form 319 ▶	10		00
11	Credit for Employment of TANF Recipients.....from Form 320 ▶	11		00
12	Credit for Contributions to Qualifying Charitable Organizations.....from Form 321 ▶	12		00
13	Credit for Contributions Made or Fees Paid to Public Schools.....from Form 322 ▶	13		00
14	Credit for Contributions to Private School Tuition Organizations.....from Form 323 ▶	14		00
15	Agricultural Pollution Control Equipment Credit.....from Form 325 ▶	15		00
16	Credit for Donation of School Site.....from Form 331 ▶	16		00
17	Credits for Healthy Forest Enterprises.....from Form 332 ▶	17		00
18	Credit for Employing National Guard Members.....from Form 333 ▶	18		00
19	Motion Picture Credits.....from Form 334 ▶	19		00
20	Credit for Solar Energy Devices – Commercial and Industrial Applications.....from Form 336 ▶	20		00
21	Credit for Investment in Qualified Small Businesses.....from Form 338 ▶	21		00
22	Credit for Water Conservation Systems.....from Form 339 ▶	22		00
23	Credit for Donations to the Military Family Relief Fund.....from Form 340 ▶	23		00
24	Renewable Energy Production Tax Credit.....from Form 343 ▶	24		00
25	Solar Liquid Fuel Credit.....from Form 344 ▶	25		00
26	Credit for New Employment.....from Form 345 ▶	26		00
27	Additional Credit for Increased Research Activities for Basic Research Payments.....from Form 346 ▶	27		00
28	Credit for Qualified Health Insurance Plans.....from Form 347 ▶	28		00
29	Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the allowable credit on AZ Form 323).....from Form 348 ▶	29		00
30	Total Available Tax Credits: Add lines 1 through 29.....	30	70	00

Continued on page 2 →



You must attach Form 301 and the corresponding credit forms on which you computed your credit(s) to your individual income tax return.

Your Name (as shown on page 1) <div style="text-align: center; font-weight: bold; margin-top: 10px;">FOREIGN ADDRESS</div>	Your Social Security Number <div style="text-align: center; font-weight: bold; margin-top: 10px;">400-00-7510</div>
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Part II: Application of Tax Credits and Recapture

Enter tax, recapture tax, and tax credits claimed this taxable year.

31 Tax from Form 140, line 21; or Form 140PY, line 24; or Form 140NR, line 24; or Form 140X, line 27	31	634	00
32 Tax from recapture of Environmental Technology Facility Credit from Form 305, Part V, line 23	32		00
33 Tax from recapture of Credit for Healthy Forest Enterprises from Form 332, Part XI, line 53, and Part XII, line 59	33		00
34 Tax from recapture of Credit for Renewable Energy Industry from Form 342, Part V, line 17	34		00
35 Tax from recapture of Credit for Qualified Facilities from Form 349, Part V, line 17	35		00
36 Recapture Total: Add lines 32, 33, 34 and 35. Enter here and on Form 140, line 22; or Form 140PY, line 25; or Form 140NR, line 25; or Form 140X, line 28	36		00
37 Subtotal: Add lines 31 and 36	37	634	00
38 Family Income Tax Credit from Form 140, line 24; or Form 140PY, line 27; or Form 140X, line 30	38		00
39 Subtract line 38 from line 37. Enter the difference. If less than zero, enter "zero"	39	634	00

Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part I.

40 Enterprise Zone Credit..... Form 304 ▶ 40		00	
41 Environmental Technology Facility Credit (not to exceed 75% of line 37) Form 305 ▶ 41		00	
42 Military Reuse Zone Credit Form 306 ▶ 42		00	
43 Recycling Equipment Credit (not to exceed the lesser of 25% of line 37 or \$5,000)..... Form 307 ▶ 43		00	
44 Credit for Increased Research Activities – Individuals.....Form 308-I ▶ 44		00	
45 Credit for Taxes Paid to Another State or Country..... Form 309 ▶ 45		70	00
46 Credit for Solar Energy Devices Form 310 ▶ 46		00	
47 Agricultural Water Conservation System Credit..... Form 312 ▶ 47		00	
48 Pollution Control Credit Form 315 ▶ 48		00	
49 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets Form 319 ▶ 49		00	
50 Credit for Employment of TANF Recipients Form 320 ▶ 50		00	
51 Credit for Contributions to Qualifying Charitable Organizations Form 321 ▶ 51		00	
52 Credit for Contributions Made or Fees Paid to Public Schools..... Form 322 ▶ 52		00	
53 Credit for Contributions to Private School Tuition Organizations..... Form 323 ▶ 53		00	
54 Agricultural Pollution Control Equipment Credit..... Form 325 ▶ 54		00	
55 Credit for Donation of School Site Form 331 ▶ 55		00	
56 Credits for Healthy Forest Enterprises..... Form 332 ▶ 56		00	
57 Credit for Employing National Guard Members..... Form 333 ▶ 57		00	
58 Motion Picture Credits Form 334 ▶ 58		00	
59 Credit for Solar Energy Devices – Commercial and Industrial Applications Form 336 ▶ 59		00	
60 Credit for Investment in Qualified Small Businesses Form 338 ▶ 60		00	
61 Credit for Water Conservation Systems..... Form 339 ▶ 61		00	
62 Credit for Donations to the Military Family Relief Fund: Enter the smaller of the amount entered on line 23 or line 37 Form 340 ▶ 62		00	
63 Renewable Energy Production Tax Credit..... Form 343 ▶ 63		00	
64 Solar Liquid Fuel Credit Form 344 ▶ 64		00	
65 Credit for New Employment..... Form 345 ▶ 65		00	
66 Additional Credit for Increased Research Activities for Basic Research Payments..... Form 346 ▶ 66		00	
67 Credit for Qualified Health Insurance Plans..... Form 347 ▶ 67		00	
68 Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the maximum allowable credit on AZ Form 323) .. Form 348 ▶ 68		00	
69 Total Tax Credits Claimed: Add lines 40 through 68. Total cannot be more than line 39. Enter this amount on Form 140, line 25; or Form 140PY, line 28; or Form 140NR, line 27; or Form 140X, line 31.....	69	70	00

Credit for Taxes Paid to Another State or Country

2013

For the calendar year 2013 or fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.**Attach to your return. A separate form must be filed for each state or country for which a credit is claimed.**

Your Name as shown on Form 140, 140NR, 140PY or 140X FOREIGN ADDRESS	Your Social Security Number 400 00 7510
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return) JANE ADDRESS	Spouse's Social Security Number 400 00 7598

Part I Computation of Income Subject to Tax by Both Arizona and the Other State or Country During 2013**Other State:** If claiming a credit for taxes paid to another state, enter the two-letter abbreviationfor that state. See last page of the instructions for a list of state abbreviations **Other Country:** If claiming a credit for taxes paid to another country, enter the name of thatother country ITALY

	(a)	(b)	(c)
1 Description of income item(s). List each income item separately.	WAGES	INTEREST	DIVIDENDS
2 Amount of income from item listed on line 1 reportable to both Arizona and the other state or country..... 2	\$ 59,700.00	\$ 7,917.00	\$ 800.00
3 Portion of income on line 2 included in Arizona adjusted gross income 3	\$ 30,000.00	\$ 7,917.00	\$ 800.00
4 Portion of income on line 2 included in the other state's or country's equivalent of Arizona adjusted gross income..... 4	\$ 59,700.00	\$ 7,917.00	\$ 800.00
5 Income subject to tax by both Arizona and the other state or country. Enter the smaller of the amount entered on line 3 or line 4 5	\$ 30,000.00	\$ 7,917.00	\$ 800.00
6 Total income subject to tax in both Arizona and the other state or country. Add line 5, columns (a), (b), and (c).... 6	\$ 38,717.00		

Part II Computation of Other State or Country Tax Credit

(Read specific line instructions for Part II before completing this part.)

7 Arizona tax liability less any credits (except other state tax credit)	7	634	00
8 Amount from Part I, line 6.....	8	38,717	00
9 Entire income upon which Arizona tax is imposed. See instructions.....	9	68,667	00
10 Divide the amount on line 8 by the amount on line 9 (cannot be greater than one).....	10	0.564	
11 Multiply the amount on line 7 by the decimal on line 10.....	11	358	00
12 Income tax paid to: Name of other state or country. See Instructions..... <u>ITALY</u>	12	125	00
13 Amount from Part I, line 6.....	13	38,717	00
14 Entire income upon which other state's or country's income tax is imposed. See instructions.....	14	68,667	00
15 Divide the amount on line 13 by the amount on line 14 (cannot be greater than one).....	15	0.564	
16 Multiply the amount on line 12 by the decimal on line 15.....	16	70	00
17 Allowable credit for taxes paid to the above named other state or country: Enter the smaller of line 11 or line 16. See instructions.....	17	70	00

Schedule of Income Allocation

Complete this schedule only if you are an Arizona resident who is also considered to be a resident of another state under the laws of that other state (dual resident); otherwise skip this schedule. See pages 2 and 8 of the instructions.

	(a) Amount reported on your 2013 federal return.	(b) Amount entered in column (a) reported on your 2013 Form 140.	(c) Amount entered in column (a) reported on your 2013 return filed to your statutory state of residence.	(d) Amount entered in column (c) that would be sourced to your statutory state of residence as income of a nonresident of that state.
1 Wages, salaries, tips, etc.....	\$ 00	\$ 00	\$ 00	\$ 00
2 Interest.....	\$ 00	\$ 00	\$ 00	\$ 00
3 Dividends.....	\$ 00	\$ 00	\$ 00	\$ 00
4 Business income or (loss) from federal Schedule C.....	\$ 00	\$ 00	\$ 00	\$ 00
5 Gains or (losses) from federal Schedule D.....	\$ 00	\$ 00	\$ 00	\$ 00
6 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E	\$ 00	\$ 00	\$ 00	\$ 00
7 Other income reported on your federal return	\$ 00	\$ 00	\$ 00	\$ 00
8 Total Income: Add lines 1 through 7 .	\$ 00	\$ 00	\$ 00	\$ 00
9 Other federal adjustments: List on lines 9a through 9c:				
9a	\$ 00	\$ 00	\$ 00	\$ 00
9b	\$ 00	\$ 00	\$ 00	\$ 00
9c	\$ 00	\$ 00	\$ 00	\$ 00
9d Total adjustments: Add lines 9a through 9c for each column	\$ 00	\$ 00	\$ 00	\$ 00
10 Adjusted Gross Income: Subtract line 9d from line 8 for each column....	\$ 00	\$ 00	\$ 00	\$ 00

22222		a Employee's social security number 400-00-7510		OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation 15,000.00		2 Federal income tax withheld 2,405
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld
			5 Medicare wages and tips		6 Medicare tax withheld
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. FOREIGN ADDRESS 123 FRONT ST 06579 ROME ITALY			11 Nonqualified plans		12a C o o d e
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o o d e
			14 Other		12c C o o d e
					12d C o o d e
f Employee's address and ZIP code					
15 State Employer's state ID number AZ	16 State wages, tips, etc. 21,033	17 State income tax 350.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2013

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-7598		OMB No. 1545-0008			
b Employer identification number (EIN)				1 Wages, tips, other compensation 23,967		2 Federal income tax withheld 4,275	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. JANE ADDRESS 123 FRONT ST 06579 ROME ITALY				11 Nonqualified plans		12a C o o d e	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o o d e	
				14 Other		12c C o o d e	
						12d C o o d e	
f Employee's address and ZIP code							
15 State Employer's state ID number AZ		16 State wages, tips, etc. 15,000.00		17 State income tax 900.00		18 Local wages, tips, etc.	
CO		29,700.00				19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2013

Department of the Treasury—Internal Revenue Service